

Malladi Drugs and Pharma. Ltd. Vs Union of India (UOI)

Court: Supreme Court of India

Date of Decision: March 18, 2004

Citation: (2004) 94 ECC 101 : (2004) 113 ECR 960 : (2004) 166 ELT 153

Hon'ble Judges: S. N. Variava, J; H. K. Sema, J

Bench: Division Bench

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

1. These Appeals are against the Judgment of the High Court dated 5th November, 1997. Briefly stated the facts are as follows.

2. The Appellant is a bulk drug manufacturer and uses platinum catalyst. As the catalyst loses its character after some time, it is regenerated.

According to the Department such regeneration amounted to manufacture. Thus, a show cause notice was issued to the Appellant as to why they

should not pay duty. The Appellant filed a reply to the show cause notice. They then filed a writ petition contending that there was no manufacture.

In the writ petition they also challenged Notification No. 230/88, dated 6th July, 1988. The High Court, has, by the impugned judgment held that

the Appellant should first raise all the objections before the Authority who have issued the show cause notice and in case any adverse order is

passed against the Appellant, then liberty has been granted to approach the High Court. The High Court's order was passed way back in 1997.

Neither party knows whether the Department has proceeded further and/or whether any order has been passed pursuant to the show cause notice.

Even otherwise, in our view, the High Court was absolutely right in dismissing the writ petition against a mere show cause notice. We see no

reason to interfere. The appeals stand dismissed. There will be no order as to costs.